

**PORT (CARGO)  
INFORMATION  
NOTICE**

NUMBER: 2013-008

ISSUE DATE: **JAN 10 2013**

**SUBJECT:** Invoicing Requirements

**DISTRIBUTION:** All Calexico, Otay Mesa, Tecate, and San Diego Customhouse Brokers, Importers and Other Interested Parties

**Background:**

This information notice is to call the importing communities attention to the invoicing requirements as outlined in Title 19 of the Code of Federal Regulations (CFR), Section 141 Subpart F. Commercial Invoices must be presented at time of entry summary, except for shipments expressly identified as not requiring an invoice. Commercial invoices are the primary document used by Customs and Border Protection (CBP) to determine the admissibility; classification and duty rate for imported merchandise and must be prepared carefully and accurately by the invoicing party.

**Procedure:**

There is no prescribed format for the commercial invoice; however, it shall be prepared in the manner customary in the trade and contain the information required as outlined in 19 CFR 141.86. While not all inclusive, the following list outlines some of the information that must be on the invoice.

- Name and address of the seller/manufacturer/shipper
- Name and address of the buyer
- Detailed description of the merchandise (quantity, weight, unit of measure)
- Tariff classification and value
- Purchase price or value as applicable
- Country of origin
- All charges, rebates, assists, etc.
- Invoice must be in English or must have an accurate English translation attached.
- Name of responsible employee of exporter with knowledge of the transaction

If the required invoice is not available at the time the entry or entry summary documents are filed, the importer may seek a waiver of production of the required invoice from the Port Director pursuant to 19 CFR 141.92. Absent a waiver, such entry or entry summary documentation may only be accepted if the importer files with the Port Director the following: (1) a written declaration explaining the inability to produce the required invoice; (2) any available seller's or shipper's invoices, or, if none is available, a pro forma invoice; (3) a bond on CBP Form 301 in an amount equal to one and one-half the value of the merchandise; and (4) a CBP Form 7501 identifying the missing document in Block 19 using the appropriate code for the missing document. The importer must submit the commercial invoice within 120 days of the summary filing to release the bond, unless the invoice is needed for statistical purposes, in which case it must be submitted within 50 days of the summary filing.

Pro forma invoices cannot be used in lieu of commercial invoices except in very limited circumstances in which the Port Director is satisfied that the failure to produce the required invoice is due to a cause beyond the control of the importer. All pro forma invoices must be prepared by the importer or their licensed customs broker. The preparation of a pro forma invoice is considered customs business. Pro forma invoices must be prepared in compliance with 19 CFR 141.85.

Questions regarding this notice can be addressed to Entry Branch Chief Kathryn Maggi at (619) 671-8032 or via email at [Kathryn.Maggi@dhs.gov](mailto:Kathryn.Maggi@dhs.gov).



Rosa E. Hernandez  
Port Director, Otay Mesa

**Rancho Customs Brokers' Note:** Any discrepancies or anomalies in regards to invoicing will be fully investigated by our brokerage with the purpose of providing you with the best and safe service possible according to the C-TPAT standards.

DEPARTMENT OF HOMELAND SECURITY  
CUSTOMS AND BORDER PROTECTION